



Michigan Department of Labor & Economic Growth  
**MICHIGAN LIQUOR CONTROL COMMISSION (MLCC)**  
 7150 Harris Drive, P.O. Box 30005  
 Lansing, Michigan 48909-7505

## CITY, COUNTY, STATE OR FEDERAL REQUIREMENTS

Type of License or Permit	Description	Contact
Food Establishment License	Licensees who operate a take-home food business, such as a grocery store or convenience store, must obtain a Food Establishment License.	Michigan Department of Agriculture Food & Dairy Division P.O. Box 30746 Lansing, MI 48909-8246  Phone: (517) 373-1060
Food Service License	This license is required if you primarily serve food or beverages that can be immediately consumed such as a restaurant, bar, brewpub, tavern or nightclub.	Food Service establishments are licensed via local/county health departments. The fee for this license is set by the local/county health department.
Lottery License	The owner of a business must be licensed to sell Lottery products. <b>Lottery licenses are not assignable or transferable.</b> A retailer must provide written notice to the Lottery of any change in ownership of the business. The Lottery reserves the right to disapprove or qualify approval of an application for a change in ownership.	Michigan Bureau of State Lottery Licensing Section 101 E. Hillsdale P.O. Box 30023 Lansing, MI 48909  Phone (517) 335-5600
Michigan Sales Tax License	Every owner of a business that makes a sale to the final consumer must obtain a Sales Tax License and remit a 6% sales tax on all taxable retail sales directly to the Michigan Department of Treasury in accordance with schedules provided by the department. <b>This requirement applies to both off-premises licensees and on-premises licensees.</b>	Michigan Department of Treasury Registration Section P.O. Box 30778 Lansing, MI 48909-8278  Fax: (517) 636-4520  Phone: (517) 636-4730
Special Occupation Tax - Retail Liquor Dealer (spirits, wine, or beer)	Every owner of a business selling alcoholic beverages to the consumer is required to file a special tax registration and return. Although payment of this tax has been reduced to zero from July 1, 2005 through June 30, 2008 for retailers of alcoholic beverages, you must still file TTB Registration and Return forms.	Alcohol and Tobacco Tax & Trade Bureau (TTB) National Revenue Center 550 Main Street Cincinnati, OH 45202  Phone: (513) 684-2979 Toll Free: (800) 937-8864